--- RC-399 - 24 Cigarettes - tall format - as used by “Imperial Tobacco” - 1935-39 ---

In 1935 “Imperial Tobacco” was producing a 25¢ *twenty-five* cigarette package for sale *across Canada*, and a *twenty-four* cigarette package for sale *in the City of Montreal* and its environs (which since May 1st 1935 had enacted a 2% municipal retail sales tax). The pack of *twenty-four* cigarettes thus was sold *in Montreal* with their sales tax included for 25¢, since any fraction of a *tax-cent* counted as a whole cent.

The *tall format* definitive *twenty-four* cigarette imperforate stamp was one of the original stamp designs prepared by BABN in 1935. The hidden letters “V-R” are ambiguous, but the stamp was in use in December 1935, and thus Ottawa’s approval must date from mid-1935. BABN records show that the stamp was printed in sheets of 100 stamps (probably 10 x 10).

★**RC-399** - 24 cigarettes, imperf, coded **6-10-D / AHB** by “Imperial Tobacco” in April 1937

--- the cancellations read horizontally inverted - 10 copies to date ---

[★RC-399]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	**CFD**
1936	---	---	---	---	**BGB**	---	---	---	---	---	---	---
1937	---	---	---	**AHB**	---	**CHB**	**AHC**	**BHC**	---	**AHD**	---	**CHD**
1938	---	---	**CIA**	---	**BIB**	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, the manufacturers decreased their package sizes by one cigarette per pack of ten (or major fraction thereof) and the *Montreal* 25¢ *twenty-four* cigarette pack was reduced to *twenty-two* cigarettes, ending the twenty-four cigarette sequence.

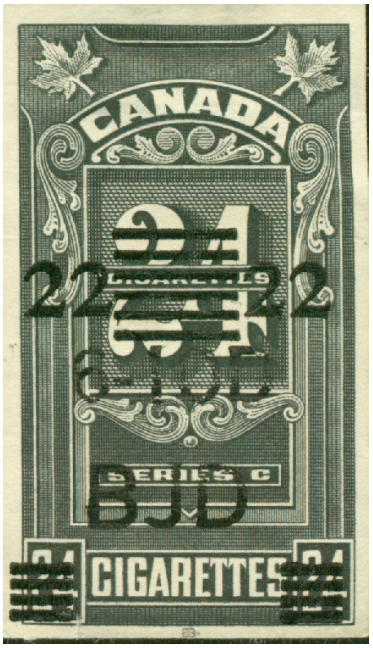
The paper fragments remaining on most of the collected examples are distinctive and show that they had been used on *Winchester* cigarettes.

--- RC-470 - 22 on 24 tall format Cigarettes - the BABN overprint for the 1939 Budget ---

--- as used by Imperial Tobacco, Montreal - [6-10D] ---

Apparently "Imperial Tobacco" had not used the *tall format* twenty-four cigarette stamp since mid-1938, and thus did not have an *on-hand* stock to produce a *tall format* **22** on 24 cigarette company overprint under the Budget of September 1939.

BABN however, for the 1939 wartime Budget, overprinted imperforate sheets of the *tall format* twenty-four cigarettes stamp in black ink with six central 8 mm. horizontally stacked *killer bars*, with a 4 mm. Roman **22** at each side, plus four stacked 4 mm. horizontal *killer bars* at the bottom, as the provisional **RC-470**.



★**RC-470** - **22** on 24 cigarettes, imperf, the BABN 1939 overprint,
coded **6-10D / BJD** by "Imperial Tobacco" in November 1939

--- the cancellations read horizontally upright - 3 copies to date ---

[★RC-470]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	**BJD**	---
1940	**AKA**	**BKA**	---	---	---	---	---	---	---	---	---	---

--- Imperial Tobacco's surcharge of RC-470 for the Budget of June 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes (or fraction thereof) "Imperial Tobacco" surcharged imperforate sheets of **RC-470** with a *one-time* five-line Gothic 4, 3 and 5 mm. **6-10D / 5¢ / EXCISE / TAX / CMC** as the company provisional **RC-489**.

★**RC-489** - **6-10D / 5¢ / EXCISE / TAX / CMC** over **22** on 24 cigarettes, imperf,
Imperial's *one-time* five line red Gothic surcharge, coded for September 1942

[★RC-489]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	**CMC**	---	---	---

Apparently this was Imperial's final use of **RC-470**, the *tall format* 24 cigarette stamps.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 24 cigarettes \ 6-10D - tall],
In MS Word 2007 for Windows 7,
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